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*2016*

## Budget

*at a glance*



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# 2015 - 2016 BUDGET SUMMARY BY FUND

## 2015 AMENDED BUDGET\*

## 2016 BUDGET REQUEST

| FUND | TITLE  | REVENUES            | EXPENDITURES        | REVENUES            | EXPENDITURES                         | CHANGE             |
|------|--|---------------------|---------------------|---------------------|--------------------------------------|--------------------|
| 001  | <b>GENERAL FUND:</b>                         |                     |                     |                     |                                      |                    |
|      | ADMINISTRATION/FINANCE                       |                     | 1,423,050           |                     | 1,456,336                            | 33,286             |
|      | POLICE/SUPPORT SERVICE                       |                     | 6,154,184           |                     | 6,397,078                            | 242,894            |
|      | FIRE/RESCUE                                  |                     | 5,442,533           |                     | 5,632,989                            | 190,456            |
|      | PUBLIC WORKS                                 |                     | 548,186             |                     | 651,217                              | 103,031            |
|      | PLANNING                                     |                     | 330,549             |                     | 335,926                              | 5,377              |
|      | PUBLIC SERVICES                              |                     | 2,893,037           |                     | 3,061,776                            | 168,739            |
|      | LIBRARY                                      |                     | 1,455,782           |                     | 1,548,814                            | 93,032             |
|      | GENERAL GOVERNMENT                           |                     | 266,750             |                     | 244,285                              | (22,465)           |
|      | <b>OPERATING TRANSFERS:</b>                  |                     |                     |                     |                                      |                    |
|      | AIRPORT                                      |                     | 1,282,013           |                     | 682,013                              | (600,000)          |
|      | OTHER  |                     | 12,153              |                     | 13,575                               | 1,422              |
|      | <b>TOTAL OPERATING EXPENDITURES:</b>         |                     | <b>\$19,808,237</b> |                     | <b>\$20,024,009</b>                  | <b>\$215,772</b>   |
|      |  |                     |                     |                     | <b>OPERATING PERCENTAGE CHANGE:</b>  | <b>1.1%</b>        |
|      | <b>CAPITAL EXPENDITURES &amp; TRANSFERS:</b> |                     |                     |                     |                                      |                    |
|      | CAPITAL EXPENDITURES                         |                     | 1,183,379           |                     | 780,267                              | (403,112)          |
|      | NON-OPERATING EXPENDITURES TO OTHER FUNDS    |                     | 180,832             |                     | 162,007                              | (18,825)           |
|      | <b>TOTAL CAPITAL:</b>                        |                     | <b>\$1,364,211</b>  |                     | <b>\$942,274</b>                     | <b>(\$421,937)</b> |
|      | <b>TOTAL GENERAL FUND:</b>                   | <b>\$18,588,059</b> | <b>\$21,172,448</b> | <b>\$18,826,095</b> | <b>\$20,966,283</b>                  | <b>(\$206,165)</b> |
|      |  |                     |                     |                     | <b>TOTAL FUND PERCENTAGE CHANGE:</b> | <b>-1.0%</b>       |

|     |                              |                     |                     |                     |                     |                    |
|-----|------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| 104 | ARTERIAL STREETS             | 1,265,899           | 1,619,012           | 482,150             | 527,700             | (1,091,312)        |
| 105 | STREETS                      | 1,712,125           | 2,322,634           | 1,829,805           | 2,073,927           | (248,707)          |
| 120 | CIVIC IMPROVEMENT            | 346,000             | 345,000             | 351,000             | 350,000             | 5,000              |
| 310 | CEMETERY EXPANSION           | 775                 | 6,000               | 1,000               | 6,500               | 500                |
| 315 | 2005 LTGO BOND FUND          | 34,797              | 36,772              |                     |                     | (36,772)           |
| 316 | 2007 BOND FUND               | 534,300             | 1,084,325           | 324,300             | 324,300             | (760,025)          |
| 317 | 2009 AIRPORT WATER BOND FUND | 205,408             | 399,392             | 392,400             | 392,400             | (6,992)            |
| 322 | DOWNTOWN RIVERWALK           |                     |                     |                     |                     |                    |
| 401 | UTILITIES **                 | 9,932,980           | 11,241,569          | 10,372,536          | 11,656,540          | 414,971            |
| 403 | UTILITY CAPITAL PROJECTS     | 838,380             | 838,380             | 1,894,000           | 1,894,000           | 1,055,620          |
| 404 | STORMWATER **                | 1,116,000           | 1,311,823           | 1,405,628           | 1,712,711           | 400,888            |
| 405 | TRANSIT **                   | 4,186,948           | 4,084,076           | 5,353,720           | 5,523,293           | 1,439,217          |
| 501 | EQUIPMENT RENTAL **          | 3,043,742           | 3,045,597           | 2,488,647           | 3,004,313           | (41,284)           |
| 504 | GOV'T BUILDINGS              | 1,010,670           | 1,052,431           | 962,800             | 1,082,703           | 30,272             |
| 507 | INFORMATION SYSTEMS **       | 771,961             | 777,061             | 1,071,087           | 1,049,495           | 272,434            |
| 607 | LAWSON GARDENS ENDOW         | 67,260              | 153,085             | 66,000              | 123,085             | (30,000)           |
| 610 | CEMETERY CARE FUND           | 3,900               | 500                 | 4,400               | 500                 |                    |
| 615 | FIREMEN'S PENSION            | 33,840              | 60,000              | 34,200              | 60,000              |                    |
| 651 | AIRPORT AGENCY **            | 18,907,932          | 18,623,373          | 20,292,550          | 20,292,550          | 1,669,177          |
|     | <b>TOTAL ALL FUNDS:</b>      | <b>\$62,600,976</b> | <b>\$68,173,478</b> | <b>\$66,152,318</b> | <b>\$71,040,300</b> | <b>\$2,866,822</b> |

PERCENTAGE CHANGE: 4.2%

\* Includes Budget Amendments Approved on April 14, 2015, November 17, 2015, and December 8, 2015.

\*\* Expenditures exclude non-cash depreciation of \$4,708,000 in 2015 and \$4,555,000 in 2016.

- ◆ Retrofit of the library parking lot and the South Street parking lot using low impact development techniques including permeable pavements, bioretention swales, and treatment devices - \$469,000, offset with a \$429,000 Ecology grant
- ◆ Replacement of the water line in Orion Drive - \$161,000
- ◆ Replacement of the water line in Wheatland Drive - \$59,500
- ◆ Rehabilitation of sewer lines by pipe bursting in alleys/back yards south of Timothy, north of Windus, south of Kimball, and west of Duncan and by open trench in Fisk, B, Alcora, and Monroe - \$680,000
- ◆ Construction of a new fuel island at the public works yard, including an upgrade of the RV Dump station (design 2016; construct 2017) - \$900,000
- ◆ Replacement of two Transit buses with 40-foot hybrid buses - \$1,290,000, fully offset with state and federal grants

standards for College Hill. The total 2016 planning budget is \$335,926 and the planning staff is 2.4 full-time-equivalent employees.

The **building department** provides plan review, permitting, and inspection of



building construction and remodel and now includes the

WSU campus. This particular department is self-supported, with fees collected sufficient to pay the department expenses. The total 2016 building department budget is \$651,217 and the staffing is 5.8 full-time-equivalent employees.

## Capital Projects

Capital projects in the 2016 budget include:

- ◆ A new fire engine to replace a 1992 engine that was inherited from WSU - \$705,000 (\$170,992 remaining to be paid in 2016

upon delivery)

- ◆ Resurfacing the walking path at City Playfield - \$53,085
- ◆ Continuation of development of Mary's Park on Johnson Avenue at Old Moscow Road - \$75,250
- ◆ Replacing the carpet in the library - \$92,000
- ◆ Paving the maintenance path along North Grand out to Albion Road - \$75,000
- ◆ Constructing a path connection along the east side of Grand Avenue from Terre View Drive to Autobody SuperCenter - 50,000
- ◆ A pedestrian crossing signal on Grand Avenue at Ritchie Street - \$178,500
- ◆ Resurfacing the deck of Terre View bridge east of Grand Avenue - \$109,000
- ◆ Street surface reconstruction of Irving Street from State to Fisk, Charlotte Street from Harrison to Cleveland, Olsen Street adjacent to Gladish, and Fisk Street from Harrison to Sunset - \$300,000

## The Budgeting Process

The budgeting process begins in January when the mayor initiates the City Council goal-setting process with a call for suggestions from residents, employees, and civic organizations. The Council considers those suggestions during a Saturday retreat (an open public meeting) and discussion with department heads. The result is a list of formally adopted goals, many of which have financial implications for consideration in the following year's budget.

Later in the spring, the Capital Improvement Program (CIP) process begins. Capital projects include land acquisition; permanent improvements to land including buildings, streets, and utilities; and equipment costing more than \$10,000. Department heads submit capital projects to the CIP Committee. The committee considers all of the requests in light of available funds and prioritizes projects

into a six-year plan, including projects intended to be funded in the following year's budget.

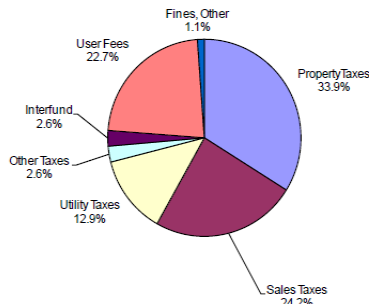
In July, the Finance Director issues a budget call to department heads, requesting that they prepare the budgets for their departments and to estimate anticipated revenue. These are reviewed in detail with the department heads by the mayor, city supervisor, and finance director. Significant modifications of the current budget, such as personnel requests, are presented to Council for consideration at pre-budget workshops. Required public hearings and presentations are held during Council meetings throughout the fall. The final budget is adopted by Council in late November or early December.

## The Budget Breakdown

The total city budget is categorized by funds: general fund, utility fund, transit fund, street fund, stormwater fund, government buildings fund,

equipment rental fund, information systems fund, and other special funds. Each fund has its own revenue sources and its own expenditure/service responsibilities. Each fund stands on its own and is self-supporting with no intermingling of money between funds.

The **general fund** supports police, fire, parks, recreation, library, finance, administration, planning, and building inspection. The total general fund budget is \$20,966,283.



The source of revenue is property taxes, sales taxes, utility taxes, and fees. The total 2016 revenue to the general fund is \$18,826,095. Property taxes include \$3.60/\$1000 of assessed valuation regular property tax; \$0.50/

\$1000 Emergency Medical Service (EMS) tax; and \$0.33/\$1000 Metropolitan Park District (MPD) tax, a portion of which is transferred to the general fund. The total 2016 property tax revenue to the general fund is \$6,888,000. Of the 7.8 percent sales tax charged in Pullman, 0.85 percent is revenue to the city with the remainder going to the state and the county. The total 2016 sales tax revenue to the city is \$3,900,000. A total of 8 percent utility tax is added to the bills for water, sewer, stormwater, electricity, natural gas, and telephone and 11 percent is added to the bill for solid waste. Of this, 4 percent goes to the general fund (7 percent of the solid waste tax). The total 2016 general fund utility tax is \$2,192,000. Fee revenue includes sources such as ambulance fees, recreation fees, building permit fees, a contribution from WSU for fire/EMS services, and several other miscellaneous fees. Other tax revenue includes sources

\$1,703,595 and the recreation department staffing is 16.25 full-time-equivalent employees.

**Neill Public Library** has a full



service of offerings to support lifelong learning including a broad selection of reading and viewing materials, research assistance,

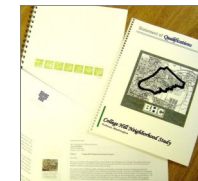
literacy and cultural programs for all ages, workstations with internet access, a parent resource center, and a vibrant local history collection. The total 2016 library budget is \$1,548,814 and the library staffing is 12 full-time-equivalent employees, supplemented by timeslip staff and many volunteers.

The **finance department** is responsible for accounting, budgeting, auditing, financial reporting, payroll, official records, clerk functions, risk

management, and insurance. The total 2016 finance budget is \$865,636 and the finance staffing is 7.5 full-time-equivalent employees.



The **administration department** includes the mayor, seven councilmembers, the city supervisor, the human resources manager, and a contracted city attorney. Election and voter registration costs are also included in the council's legislative budget. The total 2016 administration budget is \$590,700.



The **planning department** provides current planning activities such as facilitating

development projects and ensuring zoning code compliance and long range planning activities such as updating the city's comprehensive plan and shoreline master program and developing design review



schools, participation in the Quad-Cities Drug Task Force, animal control, and various support functions. The total 2016 police budget is \$6,397,078 and the police department staffing is 42.8 full-time-equivalent employees. WSU maintains its own police department for on-campus response.

The **fire department** provides fire suppression, fire prevention, public education, ambulance transport, and rescue services for all of Pullman, including the WSU campus. The total 2016 fire budget is \$5,632,989 and, with the addition of one fire prevention employee in 2016, the fire department staffing is 37 employees plus as many as 25 reserve firefighters.

The **parks department** maintains 19 parks of various stages of development totaling

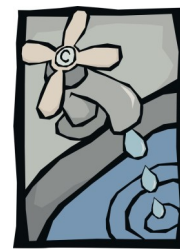
approximately 130 acres of land, 3 cemeteries, 16 miles of path, 3 swimming pools, city parking lots, street landscaping, and utility site landscaping. The total 2016 parks budget is \$1,481,266 and the parks department staffing is 9 regular employees and 10 seasonal summer employees.

The **recreation department** offers an extensive array of activities and programs for all age groups including a preschool program; youth gymnastics, basketball, wrestling, soccer, volleyball, baseball, softball, and flag football; adult volleyball, softball, and basketball; general fitness, recreation, and wellness programs; swim lessons and water exercise programs at the aquatic and fitness center; and senior programs and activities. The total 2016 recreation budget is



such as admission tax, gambling tax, and liquor tax. The general fund 2016 year end reserve is \$1,629,070.

The **utility fund** is for the water system and the sewer system and includes maintenance, operations, and capital projects.



The total 2016 utility fund budget is \$11,656,540. Revenue to the utility fund includes the monthly utility bills, connection fees for new development, a contribution from WSU to support the waste water treatment plant, and occasional grant revenue. The total 2016 utility fund revenue is \$10,372,536. The utility fund 2016 year end reserve is \$10,323,231.

The **transit fund** is for Pullman Transit. The total 2016 transit budget is \$5,523,293. Revenue to the transit fund includes 2 percent utility tax, contributions from

WSU and Pullman School District,



and significant federal and state grants for operations and capital projects such as bus replacements. The total 2016 transit fund revenue is \$5,353,720. The transit fund 2016 year end reserve is \$527,193.

The **street fund** is for the street system and includes roadway maintenance; street lighting; traffic control including signals, signs, and striping; snow and ice control; and



capital projects including the annual Accelerated Street Maintenance program. The total 2016 street budget is \$2,073,927. Revenue to the street fund includes motor vehicle fuel tax, 2 percent utility tax, 0.25 percent real estate excise tax, and occasional grant revenue. The total 2016 street fund revenue

is \$1,829,805. The street fund 2016 year end reserve is \$1,411,893.

The **stormwater fund** is for the stormwater program and includes all activities necessary for compliance with the city's municipal stormwater permit, street sweeping, storm drain maintenance, and the annual



leaf pickup program in the fall. The total 2016

stormwater budget is \$1,712,711. Revenue to the stormwater fund is from the monthly utility bills and occasional grants. The total 2016 stormwater revenue is \$1,405,628. The stormwater fund 2016 year end reserve is \$1,185,674.

The **government buildings fund** is a user-supported fund to take care of all of the city's buildings including operations, repair, maintenance, and custodial. The total 2016 government buildings budget is \$1,082,703. Revenue to the

government buildings fund is from the various user departments based on actual costs and time spent. The total 2016



government buildings revenue is \$962,800. The government buildings fund 2016 year end reserve is \$729,106.

The **equipment rental fund** is a user-supported fund to take care of all of the city's vehicles and rolling stock equipment including operations, repair, maintenance, and replacement. The fund includes an amortization account into which funds are deposited on



an annual basis to accrue funds for replacement

on a schedule appropriate for each vehicle. The total 2016 equipment rental budget is \$3,004,313. Revenue to the equipment rental fund is from user departments based on

actual costs, time spent, and anticipated replacement costs. The total 2016 equipment rental revenue is \$2,488,647. The equipment rental fund 2016 year end reserve is \$1,419,744.



The **information systems fund** is a user-supported fund to take

care of the city's computing network environment including workstations, software, local and wide area networks, virtual infrastructure, and phone system. The total 2016 information systems budget is \$1,049,495. Revenue to the information systems fund is from user departments based on the number and complexity of devices. The total 2016 information systems revenue is \$1,071,087. The information systems fund 2016 year end reserve is \$445,678.

Other special funds include those to support various

community improvement bonds, cemeteries, and Lawson Gardens. Although the airport is supported by several agencies and significant grants and is jointly sponsored by both Pullman and Moscow, the entire airport budget is included in the city of Pullman budget as an agency fund. The 2016 airport budget and revenue are both \$20,292,550. In 2015, \$1,250,000 was provided to the Airport budget from the general fund towards Pullman's portion of the grant match for the runway realignment project. \$650,000 is also included in the 2016 budget for this purpose.

## General Fund Budgets

The **police department** provides general law enforcement, criminal investigation, crime prevention, traffic

enforcement, code enforcement, the College Hill Beat Officer program, the DARE Officer program in the

